

**UNION GAP SCHOOL DISTRICT No. 2**  
**Yakima County, Washington**  
**September 1, 1993 Through August 31, 1995**

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**Schedule Of Findings**

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1. The District Should Process Claims After Receiving Goods Or Services

In February 1994, the district paid \$1,825 to Focus on Fitness prior to receiving any goods or services from this vendor. The payment represented one half of the cost of a three-year fitness program which was to result in the district receiving an outdoor training and testing facility, computer lab and learning center, various materials, and instructional resource and development services. The district has not received any of these goods or services and the vendor has reportedly filed for bankruptcy.

The *Revised Code of Washington* 42.24.080 states in part:

. . . Such claims shall be prepared for audit and payment on a form . . .  
The form shall provide for the authentication and certification by such auditing officer that the materials have been furnished, the services rendered or the labor performed as described, and that the claim is a just, due and unpaid obligation against the municipal corporation or political subdivision; and no claim shall be paid without such authentication and certification . . . .

District officials were unaware that payments cannot be made until goods or services are received. It appears the district will not be able to recover the \$1,825 which was paid to the vendor.

We recommend that the district process claims after goods or services are received.